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The Role of Kupang City Government in Law-Based Local Retribution Management

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Abstrak

Penelitian ini bertujuan untuk menganalisis peran Pemerintah Kota Kupang dalam pengelolaan retribusi daerah yang berbasis hukum. Metode yang digunakan adalah pendekatan campuran (mixed methods) dengan desain *sequential explanatory*, yang diawali dengan analisis kuantitatif kontribusi dan efektivitas retribusi terhadap Pendapatan Asli Daerah (PAD), kemudian dilanjutkan dengan pendalaman kualitatif melalui wawancara dan observasi. Hasil penelitian menunjukkan bahwa kontribusi retribusi terhadap PAD masih tergolong rendah (rata-rata < 4%) dan efektivitasnya belum mencapai standar minimal yang ditetapkan pemerintah. Hambatan yang dihadapi antara lain belum tersusunnya regulasi teknis turunan dari Perda, terbatasnya penggunaan sistem digital, lemahnya pengawasan, serta belum optimalnya tarif yang berlaku. Secara hukum, pengelolaan retribusi telah mengacu pada UU HKPD, tetapi implementasinya belum didukung instrumen teknis yang memadai. Penelitian ini merekomendasikan reformasi tata kelola retribusi melalui digitalisasi, pembaruan regulasi, dan penguatan kapasitas kelembagaan untuk mewujudkan tata kelola keuangan daerah yang transparan dan akuntabel.

Kata Kunci: *Retribusi daerah, Pengelolaan keuangan daerah, pemerintah daerah, Kota Kupang*

Abstract

This study aims to analyze the role of Kupang City Government in the law-based management of local retribution. The method used is a mixed methods approach with a sequential explanatory design, which begins with a quantitative analysis of the contribution and effectiveness of user fees to local revenue (PAD), followed by a qualitative deepening through interviews and observations. The results show that the contribution of retribution to PAD is still relatively low (average <4%) and its effectiveness has not reached the minimum standard set by the government. The obstacles faced include the lack of technical regulations derived from the local regulation, limited use of digital system, weak supervision, and unoptimal tariff. Legally, retribution management has referred to the HKPD Law, but its implementation has not been supported by adequate technical instruments. This study recommends the reform of retribution governance through digitalization, regulatory reform, and institutional capacity strengthening to realize transparent and accountable local financial governance. Keywords: *local retribution, local financial management, local government, Kupang City*

INTRODUCTION

Since regional autonomy was enacted, Indonesia's fiscal foundation has positioned local own-source revenue (PAD) as a means to strengthen regional financial independence. In the PAD structure, retribution—that is, local levies in return for services or the granting of certain permits—has a strategic role, but has not been optimally utilized. Although the potential revenue from this sector is quite large, many local governments still face obstacles in its implementation, especially in the aspects of regulation, data management, and technical supervision. A study by Hana and Sunarti (2022) showed that the management of traditional market retribution in Kediri can be improved by improving transparency and monitoring systems. Similar results were found by Darmawati et al. (2024) in Wajo, South Sulawesi, who concluded that the implementation of a data-based system and consistent law enforcement can increase revenue from market retribution. This shows that the problem is not merely in the potential of the object, but in the weakness of governance. Therefore, attention to retribution system reform becomes an important issue in the context of regional development.

The central government responded to this issue by enacting Law No. 1 of 2022 on Financial Relations between the Central and Local Governments (HKPD Law), which is a fiscal reform measure to simplify the types of levies and strengthen local financial accountability. Under the regulation, the number of retribution types that previously reached dozens was simplified into three major groups. This effort is expected to reduce administrative costs, encourage digitalization of collection, and strengthen the principles of transparency and efficiency. According to Eriza and Affandi (2024), this reform is a form of fiscal adaptation to the development of the digital economy and the need to modernize local revenue

governance. On the other hand, the effectiveness of the HKPD Law is highly dependent on the readiness of technological infrastructure and the competence of human resources at the regional level. Uneven implementation risks creating new disparities between regions.

However, the HKPD Law also raises new debates regarding regional fiscal policy space. Some consider that harmonizing tariffs and equalizing the levy structure between regions can reduce the flexibility and creativity of local governments in designing local fiscal policies. Meinarsari and Nursadi (2022) mention that tariff centralization can actually reduce the competitiveness of the local economy if it does not consider regional characteristics. On the other hand, uniform regulation can also prevent illegal levies and ensure the principle of legal certainty for retribution payers. Wulandari et al. (2025) asserted that national standards are needed to prevent distortion of collection and encourage the principle of legality in local government practices. Thus, this new regulation opens up space for empirical studies to see how national policies are implemented in the local context, including by the Kupang City Government.

As the capital of East Nusa Tenggara Province, Kupang City is one of the regions that has actively responded to national policies by passing the Kupang City Regional Regulation No. 1 Year 2024 on Regional Taxes and Levies. This regulation provides a new legal basis for the collection of local retribution that includes tariff simplification, reclassification of retribution objects, and the implementation of an electronic payment system. However, a study by Menga, Man, and Timuneno (2022) reveals that at the implementation level, city governments still face significant challenges, such as uneven infrastructure and weak monitoring systems in the field. For example, in the management of parking fees, Johannes et al. (2024) found that a lack of public awareness and minimal supervision by officers resulted in revenue leakage. These findings suggest that while the legal framework is in place, technical implementation on the ground is not yet fully optimized.

The contribution of user fees to PAD in Kupang City and NTT province in general is still relatively low. A study by Rupa et al. (2023) shows that the contribution of user fees to PAD only ranges from 1-10%, far below the contribution of local taxes which can reach more than 50%. This pattern is also found in other regions such as Pacitan, where Sulastiningsih et al. (2023) noted that the effectiveness of parking levy collection is highly influenced by the manual system that is still applied. Ramdani et al. (2023) in their study in Bandung City added that the cash system without proof of payment increases the opportunity for local revenue leakage. This shows the importance of improving information systems and data management to reduce the risk of irregularities. The Kupang city government needs to consider experiences from other regions in improving its system so that the potential of

retribution can be maximized.

In addition to the market and parking sectors, other retribution sectors such as waste management also show suboptimal performance. In Semarang City, Winarni and Asyidikri (2024) revealed that the low achievement of the waste service retribution target was due to a mismatch in tariff planning and high operational costs. The sector also faces challenges in terms of financial accountability and service delivery. Although specific data for Kupang City is limited, it is likely that similar conditions exist, especially given the characteristics of the region and its relatively limited fiscal capacity. This situation calls for a more adaptive and sectoral strategy in tariff setting and retribution collection methods. A "one-size-fits-all" approach has proven ineffective in the context of highly diverse public services.

In order to close the leakage gap and improve efficiency, digitalization of collection is a solution that is widely applied in various regions. Some local governments have adopted non-cash payment systems through QRIS and other digital applications. Handayani et al. (2023) showed that the implementation of e-retribution in Bukittinggi City was able to increase revenue by 25% in one year. In Temanggung District, Kurniawan and Hamid (2022) noted that a digital system integrated with officer training and device support can reduce leakage and speed up reporting. Sidoarjo District even utilizes a vendor sharing system with barcodes to efficiently manage market retribution (Pramesti, 2023). The experiences of these regions can serve as valuable references for Kupang City in strengthening its collection system.

The impact of the COVID-19 pandemic has also affected the realization of retribution revenue in almost all regions in Indonesia. During 2020-2021, there was a significant decline in revenue from the service and licensing sectors due to restrictions on community activities. Syamsul et al. (2022) mentioned that the retribution sector is one of the most affected because it is highly dependent on public mobility and consumption. In East Lombok Regency, Alfiani et al. (2023) found that shop rental retribution decreased even though tariffs did not change, as many businesses temporarily closed or reduced operations. In contrast, Muara Enim recorded an increase post-pandemic thanks to tariff relaxation and incentives for businesses (Septiani et al., 2024). This finding confirms that regions that are responsive in their fiscal policies are better able to survive in times of crisis.

However, the success of retribution reform also depends heavily on the legal compliance of the community and the supervision of government officials. A study by Manto et al. (2024) in Gorontalo showed that minimal socialization of regulations and weak supervision led to a low level of compliance of retribution payers. The legality aspect is crucial so that retribution is not misinterpreted as illegal levies, especially in areas that have

not fully implemented the digital system. Wulandari et al. (2025) emphasized that the principles of collection such as legality, certainty, and fairness need to be consistently enforced. Therefore, local governments must be able to create synergies between legal instruments, technology, and community supervision.

While there have been many studies that discuss the contribution and effectiveness of retribution sectorally, studies that examine the role of the city government as a whole-from policy development, institutionalization, implementation to technology-based evaluation-are still limited. Especially in the context of Kupang City, which has just issued Local Regulation No. 1 Year 2024, not many studies have examined the alignment between this regulation and the principles of good management. This is important to see the extent of institutional and social readiness of the community to support the implementation of the policy. In-depth research can help identify barriers that have not been detected through administrative evaluation alone. Therefore, a comprehensive research approach is needed in this context.

Considering the complexity of the issue, this study aims to thoroughly analyze the role of Kupang City Government in law-based local retribution management. The main objectives are to evaluate the conformity of local policies with the HKPD Law, assess the effectiveness of the implementation of the new local regulation, and formulate improvement strategies in institutional, technical, and digitalization aspects. This research is also expected to make theoretical and practical contributions to strengthening local fiscal governance, particularly in the context of resource-constrained regions such as Kupang City. In addition, the findings of this study can be taken into consideration for other local governments facing similar challenges in retribution management. With a law and policy-based approach, the results of this study can support the creation of more accountable, efficient and sustainable governance.

RESEARCH METODHS

This research uses a mixed methods approach with a sequential explanatory design, namely quantitative data collection first and then continued with qualitative deepening. This approach was chosen so that statistical quantitative data can be strengthened with in-depth explanations from qualitative data, resulting in a comprehensive understanding of the problems studied.

This research was conducted in the administrative area of Kupang City, East Nusa Tenggara Province. The implementation time starts from April to June 2025. The population in the quantitative research includes all local retribution objects listed in the Budget

Realization Report (LRA) document from 2021 to 2024. Meanwhile, quantitative respondents are active retribution payers spread across various sectors, such as parking, market, and waste. The sampling technique is carried out by stratified random sampling by considering the type of levy, and the number of samples is determined using the Slovin formula.

Quantitative data was collected through the distribution of a 1-5 Likert scale questionnaire consisting of several main indicators, namely transparency of management, ease of payment, effectiveness of the system, and legal compliance. Meanwhile, qualitative data was obtained through in-depth interviews with key informants such as officials at the Regional Finance Agency of Kupang City, the head of the technical unit implementing the retribution, and businesses that are subject to retribution. Field observations were also conducted at strategic points of retribution management, such as markets and parking facilities.

Secondary data was collected through documentation from the local government, such as Local Regulations, Mayor Regulations, and budget realization reports. In addition, data from the retribution management application that has been developed by the Kupang City Government was also used. All data obtained were analyzed using descriptive statistical analysis techniques, contribution analysis, and retribution effectiveness. The contribution ratio is calculated based on the percentage of retribution realization to the total Local Original Revenue (PAD), while the effectiveness is measured by comparing the realization and the predetermined target.

To test the difference in levy achievements before and after the COVID-19 pandemic, a paired sample t-test was used. As for qualitative data, thematic analysis techniques were used with manual coding and categorization approaches. Data validity was maintained by triangulating data sources, methods, and time, as well as member checking with key informants.

The legal analysis was conducted using content analysis techniques on Kupang City Regional Regulation Number 1 Year 2024. This analysis aims to assess the extent to which the provisions in the local regulation are in line with Law Number 1 Year 2022 on Financial Relations between the Central Government and Local Government (HKPD Law). From the results of this analysis, conclusions and policy recommendations are drawn for the Kupang City Government in managing retribution more effectively and lawfully.

RESULTS AND DISCUSSION

The results of the quantitative data analysis show that the contribution of local user fees to Kupang City's own-source revenue (PAD) during the 2021-2024 period is relatively

low. The following table shows the comparison between the target and realization of retribution and its contribution to PAD:

Table 1. Retribution Contribution to Kupang City PAD (2021 - 2024)

Year	Retribution Target (Rp)	Realization (Rp)	PAD (Rp)	Contribution (%)	Effectiveness (%)
2021	7.350.000.000	2.794.700.000	95.231.000.000	2.94	38.0
2022	6.900.000.000	4.023.500.000	104.887.000.000	3.83	58.3
2023	8.250.000.000	2.616.000.000	101.152.000.000	2.59	31.7
2024	8.500.000.000	3.005.400.000	110.370.000.000	2.72	35.4

Source: Kupang City Budget Realization Report (LRA) 2021-2024

(*Note: 2024 data as of May, not yet closed the book)

Based on the table above, it can be seen that the effectiveness of retribution realization has not reached the optimal standard ($\geq 80\%$). Even in 2023, only 31.7% of the target was achieved. The contribution to PAD has never exceeded 4%, indicating that retribution has not become the main source of regional financing.

A total of 278 respondents consisting of market businesses, parking lot owners, street vendors, and other service managers were sampled in this survey. The survey was conducted using a Likert scale of 1-5, and the following is a summary of the results.

Table 2. Respondent Survey Results

Measurement Indicator	Average Score	Category
Easy Access to Retribution Payment	2.9	Simply
Information Transparency (tariffs, sanctions, schedules)	2.7	Less
Clarity of Retribution Rules and Legal Compliance	3.1	Simply
Officer Services in the Field	3.6	Good
Use of Digital System (QRIS/Digital)	2.5	Less

The majority of respondents (around 68%) stated that the retribution payment process is still relatively impractical and not transparent, especially in the market and parking sectors. Only 22% stated that they have used digital systems such as QRIS or e-wallet. The rest still rely on cash payments to field officers, which are prone to irregularities. The results of in-depth interviews with 12 government officials and 24 business actors revealed several important points:

1. There are still revenue leaks, especially from the parking sector which is managed

manually. One UPT head stated that "the number of vehicles entering each day is not systematically recorded, and reports are only based on observations."

2. Lack of data update on retribution object causes the revenue potential not to be fully realized. For example, there are still many kiosks in the market that do not have a Retribution Identification Number (NIR).
3. There is no Mayor Regulation (Perwali) that regulates the technical implementation of Perda No. 1 Year 2024, so many policies are verbal or based on old experience. This has resulted in inconsistencies in billing and enforcement of administrative sanctions.
4. During field observations, researchers found that some parking spots in the city center did not have official tickets, and the attendants were not wearing uniforms or clear identities. This makes it difficult for residents to distinguish between official and unofficial officers.
5. Some markets such as Oebobo Market and Kasih Naikoten Market have started trials of the non-cash retribution system, but socialization has not been evenly distributed and not all officers have supporting equipment.

The research findings show that the contribution of retribution in Kupang City, which remains in the range of 2.5% - 3% of PAD, confirms that retribution is still far from the ideal target as one of the pillars of regional financing. This pattern is consistent with Rupa, Bano, Reu, and Latumahina's (2023) study at the NTT Province level, which reported that the contribution of user fees is <10% of PAD and has no significant effect on regional fiscal performance. Even nationally, Idham, Walewangko, and Siwu's (2021) panel exploration of 10 years of data from two cities confirms that local taxes drive economic growth, while user fees do not have a positive impact due to low realization and instability of levies.

The effectiveness of Kupang's retribution (31 - 58%) is still below the 80% threshold commonly used by the Ministry of Finance to categorize it as effective. A similar situation was reported by Winarni and Asyidikri (2024) in Semarang City's solid waste retribution: low effectiveness due to an outdated object database and tariffs that are not cost-recovery. Our survey results-where 68% of respondents complained that the payment process was "complicated and non-transparent"- corroborate these findings, confirming that administrative bottlenecks directly reduce retribution compliance.

In terms of innovation, only 22% of Kupang respondents have utilized digital payment channels. This is far below the achievements of Bukittinggi, where full implementation of e-retribution increased realization by 25% within a year despite IT human resources constraints (Handayani, Ariany, & Ameliza, 2023) Ramdani, Abubakar, and Dawud's (2023) policy study in Bandung confirmed that the integration of QRIS, electronic tickets, and internal audits

reduced parking leaks by 30% This comparison shows the implementation gap: Kupang has a local regulation (Perda) 1/2024 mandating elektronification, but it has not been followed by technical regulations (Perwali) and supporting infrastructure.

The interviews also highlighted the absence of a standardized standard operating procedure (SOP) for billing, so officers still use the old way and create loopholes for leakage. This condition is in line with the findings of Telin, Mardiasih, and Suprayitno (2024) that weak technical regulations reduce the elasticity of retribution to capital expenditure in NTT. The absence of SOPs not only reduces legal certainty-as feared by the 2022 HKPD Law-but also thwarts the principle of public accountability.

Theoretically, the field facts validate Taber's (2018) argument on the importance of instrument and system reliability for measurement accuracy (in this context: retribution recording). When the object data is incomplete and the collection process is manual, any performance indicator will be biased and difficult to serve as the basis for formulating realistic targets. Policy implications that can be drawn:

1. Comprehensive digitization based on one levy data. Benchmarks in Bukittinggi and Bandung show that integrated dashboards plus QRIS payments effectively increase realization and transparency.
2. Preparation of Perwali & technical SOPs detailing the flow of object determination, tariffs, billing, and sanctions. These derivative regulations are mandatory before the full implementation of Perda 1/2024.
3. Re-design tariffs based on cost-recovery and willingness-to-pay with an incentive-step scheme recommended by Winarni & Asyidikri (2024) to close the service cost gap.
4. Strengthening human resource capacity and supervision through IT training for field officers and regular internal audits to reduce leakage, as proposed by Ramdani et al. (2023).

By implementing these four agendas, Kupang City Government has the opportunity to increase the effectiveness ratio above 80% and double the contribution of retribution to at least 6% of PAD within three fiscal years.

CONCLUSIONS

Based on the results of the research conducted, it can be concluded that the role of Kupang City Government in the management of law-based local levies has not been optimized. This can be seen from the low contribution of user charges to local revenue (PAD), which on average does not exceed 4% in the last four years, as well as the level of

effectiveness which is still below the ideal standard of 80%. Several factors that have caused the low achievement include the lack of technical regulations derived from Regional Regulation No. 1 Year 2024, limited use of digital systems in the retribution collection process, weak field supervision, and unintegrated database of retribution objects. Although normatively the retribution management policy has referred to Law Number 1 Year 2022 on Financial Relations between the Central and Local Governments (HKPD Law), its implementation still encounters many obstacles at the technical and administrative levels. Therefore, strategic and comprehensive measures are needed that include the preparation of Mayor's Regulations and implementing SOPs, acceleration of digitalization of the retribution system, periodic updating of retribution object data, and capacity building of human resources. With these reforms, it is expected that the management of local levies in Kupang City can be more effective, transparent, accountable, and in line with applicable legal principles..

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